Cat. No. 58.
Ed. Sept. 19 03 3,000.

ABSTRACT of Fines, Penalties, and Forfeitures for violation of the Customs Laws disposed of in the District (District or port.) of Easton, Md, from ..... , 190 , to ..... , 190 .

NUMBER.	DATE.	LAW VIOLATED. ACT.	LAW VIOLATED. SECTION.	PENALTY IMPOSED.	NAME OF OFFENDER.	QUANTITY AND DESCRIPTION OF GOODS. Name of vessel	DUTIABLE VALUE. (Foreign value.)	RATE OF DUTY.	DUTY THAT WOULD HAVE ACCRUED. (Must always be stated.)	DATE OF DEPARTMENT LETTER OF AUTHORITY FOR DISPOSITION.	DISPOSITION. (State whether released, reported to U. S. court, or released on payment of duty, received from U. S. court, sold at auction, compromise accepted, etc.)	GROSS PROCEEDS OF SALE OF SEIZURES.	EXPENSES.	TOTAL. (All collections and net proceeds in this column.)	REMARKS.
158	Dec 17 1901	R S	4178	$ 20.00	S A Langrall	Philip Kirkwood				May 8 1903	Fine remitted				
159	Jan 4 1902	"	"	40.00	J M. Merkins	Edith M. Dyden				Oct 30 1902	" "				
160	Mar 6 1902	R S	4131	30.00	Thos. Bradshaw	Injustice					written to but Owners not Reco				not collected
161	Jan 6 1903	R.S.	4178	20.00	Capt Saunders	D. F. Kirwan					" " "				"
162	" 24 "	R S	4178	20.00		Vera D					" " "				"
163	" "		4178	30.00	R. Corbin	Millard					" " "				"
164	Feb 4 "		4178	10.00	R P Bozman	Rena A Lacow					" " "				"
165	9 "		4335	20.00	Capt. Wheatley	S. Chase					" " "				"
166	Dec 3 "	R.R. 1897	4174	200.00	C. H. Evans	J. W. Brooks					Mitigated to $3.00			3 00	not collected
167	"	"	15	200.00	H. D. Hall	Lehman Blum				Feb 4 1904	Mitigated to $3.00			3.00	Reported U S Dist Atty
168	4	"	15	200.00	L. J. Hart	Hattie Stark				Dec 21 1903	Fine remitted				
169	5	"	15	200.00	Capt Long	James H Bachild				" 28 "	Mitigated to $3.00			3 00	Reported U S Atty
170	7	R S	4335	10.00	C W Evans	J. W. Brooks					written to but-not recei				not collected

I CERTIFY that this abstract has been examined in my office and found correct.

CUSTOM-HOUSE, ...

..... , Naval Officer. ..... , 190 ..... of Customs.

INSTRUCTIONS PRINTED ON BACK OF THIS ABSTRACT MUST BE OBSERVED IN ALL CASES.—NAVIGATION FINES NOT TO BE REPORTED ON THIS BLANK.

Cat. No. 58.

District of .....

Port of .....

....., *190*...

..... *of Customs.*

ABSTRACT

OF

Fines, Penalties, and Forfeitures

FOR

Violation of Customs Laws

DISPOSED OF DURING THE

Month ending ....., *190*...

To the Auditor for the Treasury Department.

READ CAREFULLY.

LIMIT TO COLLECTOR'S AUTHORITY TO REMIT OR RELEASE.

In all cases where the *duty does not exceed $25*, and where there has not been, in the opinion of the Collector, any willful violation of the law, and where the party has not been previously guilty of a similar offense, the goods may be released by the order of the Collector, upon payment of duty or fine. Beyond this amount collectors or surveyors have no authority to release or remit, except when specifically authorized by the Secretary of the Treasury. (Arts. 1484 and 1485, C. R., 1899.)

APPRAISEMENT OF PROPERTY UNDER SEIZURE.

To ascertain the value of property under seizure, the Collector will cause an appraisement to be made by United States Appraisers, if there be such at the port, otherwise by two competent and disinterested citizens of the United States residing at or near the place of seizure, and who shall each receive for such services $1.50 and no more, for every day necessarily employed in such service.

The value to be found is the home market value, which is the foreign value of the article with the duty added. (Art. 1503, C. R., 1899.)

Property appraised at over $1,000 must be held subject to the order of the court. (Art. 1486, C. R., 1899.)

ADVERTISEMENT AND SALE OF SEIZURES.

Collectors will postpone sale of small seizures until proceeds of consolidated sale will pay all expenses. (Art. 1497, C. R., 1899.)

When the appraised value does not exceed $500, newspaper notice of seizure, containing a description of goods, must be inserted once a week for three successive weeks, and sale must be advertised not less than fifteen days in advance and conducted according to articles 1505 to 1515, Customs Regulations, 1899. If value exceeds $500, case should be reported to district attorney. (T. D. 23516.)

No bill for advertising will be allowed that has not been approved by the Secretary of the Treasury, as required by article 1820, Customs Regulations of 1899, on Forms Cat. Nos. 685 and 686. (Cir. 69 of 1902.)

If property is liable to speedy deterioration, or the expense of keeping calculated to largely reduce the net proceeds, the sale may be limited by advertisement to a period not less than one week. (Art. 1512, C. R., 1899; T. D. 23516.)

The expenses of appraisement, advertisement, custody, and sale, will be paid from the proceeds, and the net amount deposited in the U. S. Treasury as prescribed by articles 1515 and 1528. Freight liens, of which legal notice has been given, will be paid next after expenses of sale. (Art. 1528.)

The expenses of any sale of seizures must be apportioned pro rata on the different lots sold. Auctioneer's account of sales giving number of seizure, description of articles, amount sold for, and name of purchaser, must accompany account on Cat. No. 13½. Vouchers for all expenses must accompany special deposit account. (See note below.)

Receipts on Form 399 or 1012 must be given for all amounts received from sale of seized articles.

IMPORTATIONS THROUGH THE MAILS.

Books imported through the mails pay duty and are not to be reported in this, but in Receipts from Customs account.

Printed matter may be released in each instance upon payment of fine equal to duty to be reported in this account.

Other articles than books and printed matter may, for the first offense, be released by Collector on payment of fine equal to duty, provided duty does not exceed $25. For any subsequent importation by the same party a fine equal to the appraised value, which is the foreign value with the duty added, will be assessed.

No duty or fine will be collected on such mail matter when value is less than $1. (Art. 420, C. R., 1899.)

Articles imported under and complying with the provisions of Postal and Parcel-post Conventions are not to be reported in this account, but in account of Receipts from Customs. (Cir. 64 of 1900; arts. 458–470, C. R., 1899.)

DISPOSITION OF MONEYS RECEIVED FROM SALE OF SEIZURES OR PAID ON ACCOUNT OF FINES, REMISSION OF WHICH HAS BEEN APPLIED FOR.

Moneys paid to a Collector on account of Fines, Penalties, or Forfeitures, the remission of which has been applied for and is pending before the Secretary of the Treasury, *should not be deposited* to the credit of the United States until final disposition has been made by the Secretary; likewise money received from sale of seizures until expenses have been paid, but should be kept in depository as a special fund subject to the Collector's official check, so that in case of remission checks can be issued against it to the claimant for the remitted portion; also in payment of expenses of sale. The balance or unremitted portion of the fine to be deposited with U. S. Treasurer on account of "Fines, Penalties, and Forfeitures." (Cir. 92.)

Receipt on Form No. 399 must be given for full amount paid to Collector and receipt taken on Form Cat. No. 396 for amount refunded to claimant.

Fines pending will be reported on Form 234, but not on this form or in account current, Cat. No. 57, until finally disposed of by the Secretary. (See circular.)

Cat. No. 58.

District of .....

Port of .....

....., *190*...

..... *of Customs.*

ABSTRACT

OF

Fines, Penalties, and Forfeitures

FOR

Violation of Customs Laws

DISPOSED OF DURING THE

Month ending ....., *190*...

To the Auditor for the Treasury Department.

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Cat. No. 58.
Ed. Sept. 19 03 3,000.

ABSTRACT of Fines, Penalties, and Forfeitures for violation of the Customs Laws disposed of in the _____ (District or port.) of _____, from _____, 190 , to _____, 190 .

NUMBER.	DATE.	LAW VIOLATED. Act.	LAW VIOLATED. Section.	PENALTY IMPOSED.	NAME OF OFFENDER.	QUANTITY AND DESCRIPTION OF GOODS. Name of vessel	DUTIABLE VALUE. (Foreign value.)	RATE OF DUTY.	DUTY THAT WOULD HAVE ACCRUED. (Must always be stated.)	DATE OF DEPARTMENT LETTER OF AUTHORITY FOR DISPOSITION.	DISPOSITION. (State whether released, reported to U. S. court, or released on payment of duty, received from U. S. court, sold at auction, compromise accepted, etc.)	GROSS PROCEEDS OF SALE OF SEIZURES.	EXPENSES.	TOTAL. (All collections and net proceeds in this column.)	REMARKS.
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159	Jan. 14 1902	"	"	40.00	J. M. Mukins	Edith M. Dryden									
160	March 6 "	C.R.Act	32	30.00	Thos. Bradshaw	Mystic									
161	Jan. 6 1903	R.S.	4178	20.00	Capt. Saunders	S. F. Kirwan									
162	" 27 "	"	"	20.00		Vera D									
163	" "	"	"	30.00	R. Corbin	Millard									
164	Feb 4 "	"	"	10.00	R. P. Bozman	Reyna A. Callow									
165	" 9 "	"	4335	20.00	Capt. Wheatley	S Chase									
166	Dec 3 "	J.R. 189	Act 10	200.00	C. W. Evans	J. W. Brooks									
167	" " "	"	"	200.00	W. D. Kelly	Lehman Blum									
168	" 4 "	"	"	200.00	L. J. Ward	Hattie Stark									
169	" 5 "	"	"	200.00	Capt. Gray	James H. Bashill									
170	" 7 "	R.S.	4335	10.00	C. W. Evans	J. W. Brooks									

I CERTIFY that this abstract has been examined in my office and found correct.

CUSTOM-HOUSE, _____

_____, Naval Officer.

_____, 190

_____ of Customs.

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